APPENDIX A.

With regard to paras (1) and (2) of the memo, the Managing Committee were of opinion that in instances where the arrears pertained to a period prior to six years, when there was any reason to assume that subsequent arrears were collected under the promise (whether oral or written) of writing off the earlier arrears, such arrears should be remitted.

With regard to paras (1), (2), (3), (4) and (5) the Deputy Amildar's opinion with regard to Venkatesiah's liability for the arrears of taxes is accepted. Venkatesiah's protest against the sale of the attached property on the 29th June 1916 is untenable. Further action to recover the arrears by suit or distraint of property should be restored to. According to Government Order No. 3660-9—Ml. 92-10-6, dated the 2nd November 1910, there is no legal bar for the recovery of arrears of Municipal taxes by distraint and sale of the movable property of the defaulter, whatever may be the period during which they may be outstanding.

On the subject matter of the 6th paragraph the Committee held that the same warrant could be used any number of times till the entire sum in respect of which the warrant was issued was recovered in full. Mr. Usman Khan dissented and was of opinion that on the expiry of one year after issuing the warrant, a fresh demand notice and warrant should issue.

APPENDIX B.

The following standing orders are approved :—

(*a*) On receipt of notice of vacancy, etc., as a claim for remission or refund cannot be immediately disposed of, the subject matter of the notice shall forthwith be noted in a register to be opened by the Deputy Amildar for the purpose.

(*b*) As early as practicable on receipt of such notice the Deputy Amildar shall visit the spot and if, the Municipal Council are satisfied that the house or land has been vacant and unproductive of rent from the date of the notice and if no tenant has a continuing right of occupation thereof, an endorsement will be issued stating that the notice has been registered and urging the immediate payment of the instalment which is always payable in advance and instructing that re-occupation if earlier than the end of the half-year should be reported.

(*c*) After endorsement as above, whoever fails to pay his instalment of taxes or to report re-occupation or makes incorrect statement on the subject will be deemed to be ineligible to remission or refund contemplated in Section 69 (2).

(*d*) The Deputy Amildar shall inspect the premises entered in the above register at intervals the first interval not exceeding 60 days from the date of receipt of the notice, and shall note therein their vacancy, re-occupation, etc. The last inspection will be during the last fortnight of the half-year particularly of premises whereon remission or refund under Section 69 (1) is liable to be claimed.

(*e*) Remission or refund as per Section 69 (2) will be calculated by the formula

$$R = \frac{T}{2} \times \frac{60+V}{180}$$

Where (R) equals Remission or Refund; (T) equals the half-year's instalment of taxes; and (V) equals the number of days over 60 during which the building or land is vacant and unproductive of rent after receipt of notice.

K. P. PUTTANNA CHETTY,
Honorary President.

SHIMOGA TOWN MUNICIPALITY.

NOTICE.

The Municipal Council, Shimoga, having at their meeting held on the 25th November 1916, passed the following draft bye-law regarding the grant of rewards to informants under Section 48 (1) (w) of the Mysore Municipal Regulation, VII of 1916, the same are hereby published for the information of the public.

Objections or suggestions in respect thereof, if received in writing at the Municipal Office, Shimoga, before the 31st January 1917, will be considered by the Municipal Council at their meeting in February 1917.

Bye-law.

1. The Managing Committee may award to any one who has given information through which a conviction for breach of any of the provisions of the Act has been secured, a reward not exceeding half the amount of any fine that may have been levied and recovered, in pursuance of such conviction.